than 50 positions in excess of the total number of authorized State positions on July 1, 1988, as determined by the Secretary of Budget and Fiscal Planning. Provided, however, that if the imposition of this ceiling causes undue hardship in any department, agency, board, or commission, additional positions may be created for the affected unit to the extent that positions authorized by the General Assembly for the fiscal year are abolished in that unit or in other units of State government. It is further provided that the limit of 50 does not apply to any position that may be created in conformance with specific manpower statutes that may be enacted by the State or federal government nor to any position created to implement block grant actions or to implement a program reflecting fundamental changes in federal/State relationships. Notwithstanding anything contained in this section, the Board of Public Works may authorize additional temporary positions to meet public emergencies resulting from an act of God and violent acts of men, which are necessary to protect the health and safety of the people of Maryland.

SECTION 14. AND BE IT FURTHER ENACTED, That it is the intent of the General Assembly that all State departments, agencies, bureaus, commissions, boards, and other organizational units included in the State budget, shall prepare and submit items for the fiscal year 1990 budget detailed by "Statewide Subobject" classifications in accordance with instructions promulgated by the Comptroller of the Treasury. The presentation of budget data in the State budget book to the General Assembly shall continue in its present format. For fiscal year 1990, the budget detail shall be available from the Department of Budget and Fiscal Planning's automated data system at the subobject level by statewide subobject codes and classifications for all agencies. This data shall be made available upon request and in a format subject to the concurrence of the Department of Fiscal Services. Further, the expenditure of appropriations shall also be reported and accounted by the subobject classifications in accordance with the instructions promulgated by the Comptroller of the Treasury.

SECTION 15. AND BE IT FURTHER ENACTED, That immediately following the close of fiscal year 1988, the Secretary of Budget and Fiscal Planning shall determine the total number of full-time equivalent State positions that are authorized as of the last day of the fiscal year and on the first day of the fiscal year 1989. Authorized positions shall include all positions as authorized by the General Assembly in the personnel detail of the budgets for fiscal years 1988 and 1989 including nonbudgetary programs, the Mass Transit Administration, the University of Maryland self-supported activities, and the State Use Industries, and the Clerks of the Circuit Court.